

## **Exhibit 16-A**

# acupay

www.acupay.com

New York  
30 Broad Street  
46<sup>th</sup> Floor  
New York, NY 10004  
Tel: + 1 212 422 1222  
Fax: + 1 212 422 0790

London  
28 Throgmorton Street  
1<sup>st</sup> Floor  
London EC2N 2AN  
Tel: + 44 20 7382 0340  
Fax: + 44 20 7256 7571

Madrid  
Pradillo, 5 Bajo Ext. dcha.  
28002 Madrid, Spain

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan & Trust (TIN: [REDACTED] 5231)  
6 Noble Lane,  
Green Brook, NJ 08812, New Jersey  
United States of America

Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 copy Power of Attorney between the beneficial owner and Acupay
- 1 original Dividend Credit Advice
- 1 copy Certificate of Residence Form 6166 for the tax year 2013

In case you have further questions or need additional information, do not hesitate to contact me.

Kind regards,



Stef Lambersy  
06.01.2014

Stef Lambersy  
T: +44.207.382.0348  
M: slambersy@acupay.com



**SKAT**

## Claim to Relief from Danish Dividend Tax

▪ ▪ In my capacity as beneficial owner

On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 3,404,907.90

## **Beneficial Owner**

**Full name** Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust

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**Full address**

TIN: [REDACTED] 5231  
6 Noble Lane,  
Green Brook,  
NJ 08812, New Jersey - United States of America

**E-mail** [reclaims@acupay.com](mailto:reclaims@acupay.com) attention to Stef Lambersy (+44.207.382.0348)

Signature  
Beneficial owner/applicant

06-01-2014

*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number: 1

*(This documentation is obligatory)*

## Financial institution

The amount is requested to be paid to:

Name and address

DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A  
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg  
name of the account holder: Acupay System LLC

Reg. no	Account no	
	██████████ 5700	
SWIFT	BLZ	IBAN
BILLULL	LU38 0022 1819 0790 5700	

**Certification  
of the compe-  
tent authority** It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date                  Official stamp and signature

When signed to be forwarded to:

**Skatteceter Høje-Taastrup**  
Postboks 60  
DK-2630 Taastrup



E D &amp; F MAN CAPITAL MARKETS LIMITED

## Tax Voucher

We ED&F Man Capital Markets Ltd, based at Cotton's Centre, Hays Lane, London SE1 2QE and registered in the United Kingdom – confirm, ACORN CAPITAL STRATEGIES LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST – 6 Noble Lane, Green Brook, New Jersey, 08812-2074, United States of America, was holding the below security over the dividend date.

Security Description:	Christian Hansen Holding A/S	12.610.770 / / 3.404.907,90
ISIN:	DK0060227585	
SEDOL:	B573M11	
Ex Date:	27 <sup>th</sup> November 2013	
Record Date:	29 <sup>th</sup> November 2013	
Pay Date:	2 <sup>nd</sup> December 2013	
Quantity:	1,020,000 Shares	
Gross Div Rate:	DKK 6.26	
Amount Received:	DKK 4,661,196.00	
WHT Suffered:	DKK 1,724,004.00	
WHT %:	27%	
Agent/Cust Bank:	J.P.Morgan Chase Bank N.A. London	
Paid into Account:	ED&F Man Capital Markets Ltd	
Account Number:	[REDACTED] 8467	
Quantity:	994,500 Shares	
Gross Div Rate:	DKK 6.26	
Amount Received:	DKK 4,544,666.10	
WHT Suffered:	DKK 1,680,903.90	
WHT %:	27%	
Agent/Cust Bank:	BNP Paribas Securities Services Paris	
Paid into Account:	ED&F Man Capital Markets Ltd	
Account Number:	[REDACTED] 524G	

ED&F Man Capital Markets Limited has no beneficial interest in the holding and will not be reclaiming the tax. The dividends specified on this credit advice were paid net of withholding tax to ACORN CAPITAL STRATEGIES LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST. If you have any further concerns or issues please do not hesitate to contact us.

## AUTHORISED SIGNATORIES.

Paul O'Sullivan

  
Futures Operations Manager

Terry Stroud

  
Global Chief Finance Officer

# acupay

## SPECIAL POWER OF ATTORNEY

I,

Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust, (TAX ID: [REDACTED] 9181)  
of 6 Noble Lane, Green Brook, NJ 08812, New Jersey

hereby grant

**ACUPAY SYSTEM LLC**,  
of 28 Throgmorton Street,  
London, EC2N 2AN  
United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

### AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of **ACORN CAPITAL STRATEGIES, LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST** and to acknowledge the receipt of such amounts.
4. To present all kinds of administrative appeals and economic-administrative reclams to the relevant authorities, tribunals, and courts.
5. Request/obtain tax residency certification in the name of **ACORN CAPITAL STRATEGIES, LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST** as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

### IN WITNESS HEREOF

Sign: Gregory Summers

Print name: Gregory Summers (authorised signer)

Date: 7/30/12

Witness's name and signature:

Gerardine A. Ouellette  
GERARDINE A. OUELLETTE



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 28, 2013

Taxpayer: ACORN CAPITAL STRATEGIES LLC EMPLOYEE PENSION PROFIT SHARING PLAN-TR  
TIN: [REDACTED] 5231  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Certified as a True Copy of the Original by me on 06.01.2014	
Name:	[REDACTED]
Signed:	[Signature]

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

ORIGINAL SENT TO FKAT ON 23-04-2013